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September 13, 2004

The Honorable Nancy C. Dreher
United States Bankruptcy Judge
1015 U. S. Courthouse
300 South 4th Street
Minneapolis, MN 55415

Re: Virgil Ivan Goltz and Christine Rae Goltz
Chapter 12 Case: 03-48940

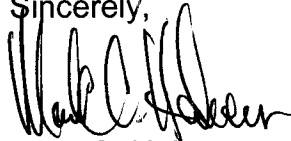
Dear Judge Dreher:

As you are aware I am the chapter 12 trustee assigned this bankruptcy case. I am in receipt of the debtor's' amended plan of reorganization filed with the court on August 18, 2004.

I will be out of state on the date of the confirmation hearing that is scheduled for September 21, 2004, and while I cannot attend the hearing I am expressing my opinion about the plan. I indicated that I had no objections to the debtors original plan of reorganization and continue to have no objections to the recently amended plan of reorganization.

Please contact me should you have any questions regarding this matter.

Sincerely,



Mark C. Halverson

MCH/mfe

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